

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.dca.ca.gov/cba>



New / Updated Regulations
Effective
January 23, 2004

The regulations adopted by the Board at its meetings of March 22, and May 16, 2003, were approved by the Office of Administrative Law and went into effect on January 23, 2004.

Subject Area	California Code of Regulations (CCR)	Sections
Computer-Based Uniform CPA Examination	Article 1 Article 2 Article 10	5.1 6.1, 7, 7.1, 8, 8.1, 8.2 70 and 71
Non-licensee Ownership of Public Accounting Firms – Disclosure to Clients	Article 9	51.1
Response to Board Inquiry	Article 9	52
Definition of “Officer” or “Director” Related to Accepting Commissions	Article 9	56.4
Self-Reporting Requirements	Article 9	59, 60, and 61
Audit Documentation Requirements	Article 9	68.2, 68.3., 68.4, and 68.5
Self-Study Continuing Education	Article 12	88 and 88.2
Disciplinary Guidelines	Article 13	98

Please review the text of these regulations for their applicability to your practice.